

§ 46.76

27 CFR Ch. I (4–1–16 Edition)

substantially as shown in the examples below:

[Example using rates for 2002 and After]

Quantity	Article	Rate of tax	Amount
20,000	Small cigars	\$1.828 per thousand	36.56
1,000	Large cigars—sale price \$100/thousand	20.719% of sale price	20.72
500	Large cigars—sale price \$236/thousand	\$48.75 per thousand	24.38
10,000	Small cigarettes	\$19.50 per thousand	195.00
5,000	Large cigarettes	\$40.95 per thousand	204.75
199,975	Cigarette papers	\$0.0122 per 50 papers	48.80
1,000	Cigarette tubes	\$0.0244 per 50 tubes	0.49
100 lbs	Chewing tobacco	\$0.195 per pound	19.50
200 lbs	Snuff	\$0.585 per pound	117.00
100 lbs	Pipe tobacco	\$1.0969 per pound	109.69
300 lbs	Roll-your-own tobacco	\$1.0969 per pound	329.07
Total claimed	1,105.96

EXAMPLE USING RATES FOR APRIL 1, 2009 AND AFTER

Quantity	Article	Rate of tax	Amount
20,000	Small cigars	\$50.33 per thousand	\$1,006.60
1,000	Large cigars—sale price \$100/thousand	52.75% of sale price	52.75
500	Large cigars—sale price \$0.77 per cigar	\$0.4026 per cigar	201.30
10,000	Small cigarettes	\$50.33 per thousand	503.30
5,000	Large cigarettes	\$105.69 per thousand	528.45
199,975	Cigarette papers	\$0.0315 per 50 papers	126.00
1,000	Cigarette tubes	\$0.0630 per 50 tubes	1.26
100 lbs	Chewing tobacco	\$0.5033 per pound	50.33
200 lbs	Snuff	\$1.51 per pound	302.00
100 lbs	Pipe tobacco	\$2.8311 per pound	283.11
300 lbs	Roll-your-own tobacco	\$24.78 per pound	7,434.00
Total claimed	10,489.10.		

[T.D. ATF-420, 64 FR 71945, Dec. 22, 1999, as amended by T.D. TTB-75, 74 FR 14485, Mar. 31, 2009]

§ 46.76 Supporting evidence.

The claimant must support the claim with any available evidence (such as inventories, statements, invoices, bills, records, stamps, and labels), relating to the tobacco products or cigarette papers or tubes on hand at the time of the disaster and claimed to have been lost, rendered unmarketable, or condemned as a result thereof. If the claim is for refund of duty, the claimant must furnish, if practicable, the customs entry number, date of entry, and the name of the port of entry.

[T.D. ATF-420, 64 FR 71946, Dec. 22, 1999]

§ 46.77 Time and place of filing.

Disaster loss claims must be filed within 6 months after the date on which the President makes the determination that the disaster has occurred. All forms, including claims for

duty on imported products, must be filed with the appropriate TTB officer.

[T.D. ATF-420, 64 FR 71946, Dec. 22, 1999]

§ 46.78 Action by appropriate TTB officer.

The appropriate TTB officer must act upon each claim for payment (without interest) of an amount equal to the tax paid or determined filed under this subpart and must notify the claimant. Claims and supporting data involving customs duties will be forwarded to the Commissioner of Customs with a summary statement of such officer's findings.

[T.D. ATF-472, 67 FR 8881, Feb. 27, 2002]

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 46.92

DESTRUCTION OF TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES

§ 46.79 Supervision.

Before payment is made under this subpart in respect of the tax, or tax and duty, on tobacco products, or cigarette papers or tubes rendered unmarketable or condemned by a duly authorized official, such tobacco products, or cigarette papers or tubes must be destroyed by suitable means under the supervision of an appropriate TTB officer who will be assigned for that purpose by another appropriate TTB officer. However, if the destruction of such tobacco products, or cigarette papers or tubes has already occurred, and if the appropriate TTB officer who acts on the claim is satisfied with the supervision of such destruction, TTB supervision will not be required.

[T.D. ATF-472, 67 FR 8881, Feb. 27, 2002]

PENALTIES

§ 46.80 Penalties.

Penalties are provided in 26 U.S.C. 7206 and 7207 for the execution under the penalties of perjury of any false or fraudulent statement in support of any claim and for the filing of any false or fraudulent document under this subpart. All provisions of law, including penalties, applicable in respect of internal revenue taxes on tobacco products, and cigarette papers and tubes shall, insofar as applicable and not inconsistent with this subpart, be applied in respect of the payments provided for in this subpart to the same extent as if such payments constituted refunds of such taxes.

[T.D. 6871, 31 FR 60, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55857, Sept. 28, 1979; T.D. ATF-232, 51 FR 28092, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

ADMINISTRATIVE PROVISIONS

§ 46.81 [Reserved]

Subpart D—Rules for Special (Occupational) Tax

SOURCE: T.D. TTB-79, 74 FR 37420, July 28, 2009, unless otherwise noted.

§ 46.91 Scope of subpart.

This subpart contains rules relating to special (occupational) taxes that must be paid by manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors.

§ 46.92 Meaning of terms.

As used in this subpart, the following terms shall have the meanings indicated unless either the context in which they are used requires a different meaning, or a different definition is prescribed for a particular section or portion of this subpart:

Appropriate TTB officer. An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.46, Delegation of the Administrator's Authorities in 27 CFR Part 46, Miscellaneous Regulations Relating to Tobacco Products and Cigarette Papers and Tubes.

CFR. The Code of Federal Regulations.

Cigarette paper. Paper, or any other material except tobacco, prepared for use as a cigarette wrapper.

Cigarette tube. Cigarette paper made into a hollow cylinder for use in making cigarettes.

Export warehouse. A bonded internal revenue warehouse for the storage of tobacco products and cigarette papers and tubes, upon which the internal revenue tax has not been paid, for subsequent shipment to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, or for consumption beyond the jurisdiction of the internal revenue laws of the United States.

Export warehouse proprietor. Any person who operates an export warehouse.

Manufacturer of cigarette papers and tubes. Any person who manufactures cigarette paper, or makes up cigarette paper into tubes, except for his own personal use or consumption.

Manufacturer of tobacco products. Any person who manufactures tobacco products.

Person. An individual, a trust, estate, partnership, association or other unincorporated organization, fiduciary,